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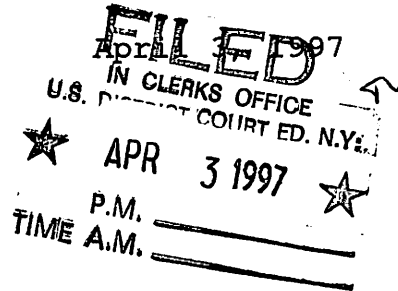
U.S. Department of Justice



United States Attorney
Eastern District of New York

IMA:TAJ:lf
F.# 9605549
TJ7_197.LTR

United States Attorney's Office
1 Pierrepont Plaza
Brooklyn, New York 11201



Honorable John Gleeson
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

96 misc. 142

Re: United States of America, et ano v.
Morris J. Silberstein
Miscellaneous Action No. 96-142 (EDNY)

Dear Judge Gleeson:

The United States filed an order to show cause in this summons enforcement matter on November 25, 1996. After hearings were held on January 10, 1997 and March 14, 1997, the taxpayer submitted all delinquent tax returns to this office. He has therefore complied with the summons and no further enforcement action is required.

X
The case is dismissed. S. ordered.
John Gleeson USAT
4-8-97

In light of this, the United States respectfully requests that this case be closed.

Very truly yours,

ZACHARY W. CARTER
UNITED STATES ATTORNEY

By: Thomas A. Jones, Jr.
THOMAS A. JONES, JR.
Special Assistant U.S. Attorney
(718) 254-6024

cc: Mr. Morris J. Silberstein
2209 Avenue J
Brooklyn, NY 11210

Robert F. Katzberg, Esq.
Kaplan & Katzberg
767 Third Avenue
26th Floor
New York, New York 10017

CIVIL CASE FOR STATUS CONFERENCE

BEFORE JUDGE: Gleeson DATE: 3/14/97 TIME: _____
DOCKET NUMBER: MISC 96-142
TITLE: USA v. Silberstein
COURT DEPUTY: Vivian Virno CR OR ESR: Kelly Driscoll

APPEARANCES:

FOR PLAINTIFF: _____

FOR PLAINTIFF: _____

FOR DEFENDANT: _____

FOR DEFENDANT: _____

Jim Jones

Robert Katzberg

2
2
CASE CALLED.

COUNSEL FOR ALL SIDES PRESENT

COUNSEL FOR _____ NOT PRESENT

2
STATUS CONFERENCE HELD

CASE MARKED READY FOR JURY\NON JURY TRIAL ON _____

PARTIES ADVISE THE COURT THAT THE CASE HAS BEEN SETTLED.

CASE DISCONTINUED WITHOUT PREJUDICE AND WITHOUT COSTS.

ALL DISCOVERY TO BE COMPLETED BY _____

_____ MOTION TO _____

MOTION HEARING HELD _____ MOTION GRANTED _____ MOTION DENIED _____

MOTION GRANTED IN PART AND DENIED IN PART

DECISION RESERVED _____ DECISION READ INTO THE RECORD.

ORDER TO BE SUBMITTED BY _____

MOTION HEARING ADJOURNED TO _____

FURTHER STATUS CONFERENCE SCHEDULED FOR _____

OTHER _____

(>)

BEFORE JUDGE: GLEESON DATE 6/14/97
DOCKET NUMBER: MISC 96-142
TITLE: USA v Silvestri

COURT DEPUTY: Vivian V. Klein CR OR ESR: _____

PLAINTIFF(S)/DEFENDANT(S) MOTION FOR to enforce an ILS summons

APPEARANCES:

FOR PLAINTIFF:

Tom Jones AUSA

FOR PLAINTIFF:

Robert Katzburg

FOR DEFENDANT:

FOR DEFENDANT:

X

CASE CALLED.

X

COUNSEL FOR ALL SIDES PRESENT

COUNSEL FOR _____ NOT PRESENT

STATUS CONFERENCE HELD

CASE MARKED READY FOR JURY\NON JURY TRIAL ON _____

PARTIES ADVISE THE COURT THAT THE CASE HAS BEEN SETTLED.

CASE DISCONTINUED WITHOUT PREJUDICE AND WITHOUT COSTS.

ALL DISCOVERY TO BE COMPLETED BY _____

_____ MOTION TO _____

X

MOTION HEARING HELD _____ MOTION GRANTED _____ MOTION DENIED

MOTION GRANTED IN PART AND DENIED IN PART

DECISION RESERVED _____ DECISION READ INTO THE RECORD.

ORDER TO BE SUBMITTED BY _____

MOTION HEARING ADJOURNED TO _____

FURTHER STATUS CONFERENCE SCHEDULED FOR _____

OTHER The petition is held in abeyance. Next court

schedule for 3/14/98 @ 9:30AM

6

ORIGINAL

AFFIDAVIT OF PERSONAL SERVICES

FILED

IN CLERK'S OFFICE

U.S. DISTRICT COURT E.D. N.Y.

STATE OF NEW YORK)

COUNTY OF Kings)

SS: ★

DEC 10 1996

★

TAJ-7228

M.J.A., et al v. MORRIS J. SILBERSTEIN

MISC. 86-142

(Gleason, J.)

TIME A.M. _____

P.M. _____

Joan Sterling

, being duly sworn, says that

She is employed in the office of the District Director of the

Internal Revenue Service. That on the 9th day of

December 1996, She served a true copy of the annexed

Order to Show Cause and Memorandum on Morris J. Silberstein

, located at 2209 Avenue J

Brooklyn

, New York 11210

by leaving a true copy of same ~~with~~ at personal residence of Morris J. Silberstein and by mailing a true copy of the annexed order to show cause and memorandum to Morris J. Silberstein by regular mail and certified mail on the 9th day of December 1996.

Joan Sterling

Sworn to before me this

10th day of December, 1996

Bernard Karoff
NOTARY PUBLIC

BERNARD KAROFF

Notary Public, State of New York

No. 41-4728696

Qualified in Queens County

Commission Expires Feb. 28, 1997

5

FILED
IN CLERK'S OFFICE
U.S. DISTRICT COURT ED. N.Y.

Morris J. Silberstein
2209 Avenue J
Brooklyn, New York 11210

TIME A.M. _____

*Granted. The response shall be
filed on or before January 7, 1997.
So ordered.*

December 30, 1996

Honorable Judge J. Gleeson
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re Order to show cause
Misc. 96-142

Dear Judge Gleeson,

I am hereby requesting additional time to respond to the above order to show cause.

I apologize for the delay in my response. I received the documents on December 17, 1996 and had 10 days to respond. Due to the year end pressures of my business I could not respond.

I appreciate any extension that can be granted.

Sincerely,


Morris J. Silberstein

cc: Mr. Thomas A. Jones, Jr.

FAX COVER SHEET

To: Honorable Judge J. Gleeson

From: Morris J. Silberstein

Date: December 30, 1996

Number of Pages to follow 1

Fax Number 718-260-2457

cc: Mr. Thomas A. Jones, Jr. 718-254-6081

Comments: If you do not receive the full transmission please call 212-687-8177.

ORIGINAL

IMA:TAJ:lf
F.#
TJ6_220.PET

TAJ-7228

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

GLEESON, J.

UNITED STATES OF AMERICA and
JOAN STERLING, Revenue
Officer of the Internal Revenue
Service,

PETITION TO ENFORCE
INTERNAL REVENUE
SERVICE SUMMONS

MISC. 96

142

Petitioners,

Miscellaneous Action
No.

- against -

MORRIS J. SILBERSTEIN,

Respondent.

Nov 25 4 00 PM '96
U.S. DISTRICT COURT
EDNY
BROOKLYN OFFICE
CLERK

The United States of America, by its attorney, ZACHARY W. CARTER, United States Attorney for the Eastern District of New York, THOMAS A. JONES, JR., Special Assistant U.S. Attorney, of counsel, alleges on information and belief:

1. This is a proceeding brought pursuant to Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1954, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue summons.

2. The respondent, MORRIS J. SILBERSTEIN, resides and was served at 2209 Avenue J, Brooklyn, New York 11210, which is within the jurisdiction of this Court. The summons was served by leaving an attested copy at the last and usual place of abode of Mr. Morris J. Silberstein at 4:00 p.m. on July 11, 1996.

3. Revenue Officer JOAN STERLING is employed as a revenue officer in the Office of the District Director of Internal

1

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[Faint, mostly illegible text covering the majority of the page, likely bleed-through from the reverse side.]

10/1/16

Revenue, Collection Division, Brooklyn District, with a post of duty at 625 Fulton Street, 10 Metrotech Center, Brooklyn, New York 11201.

4. Revenue Officer JOAN STERLING is conducting an investigation for the purpose of determining the tax liability of Mr. Morris J. Silberstein, for the tax periods ending December 31, 1992, December 31, 1993, December 31, 1994 and December 31, 1995. The nature of this investigation is more fully set forth in her affidavit, annexed as Exhibit A.

5. The respondent is in possession or control of books, records and other papers or has knowledge relating to the above-described investigation.

6. On July 11, 1996, Internal Revenue Service summons, a copy of which is annexed as Exhibit B, was duly issued, directing the respondent to appear to testify and produce for examination books, records and other papers more fully described in the summons. A copy of this summons was served on the respondent, MORRIS J. SILBERSTEIN, at the time and in the manner indicated on the Certificate of Service of Summons, which is page 2 of Exhibit B.

7. Subsequently, on September 13, 1996, the Internal Revenue Service sent a "Failure to Respond" letter (Form 2N56) to Mr. Morris J. Silberstein (a copy of which is annexed as Exhibit C), directing him to appear before a Revenue Officer at the time and place specified therein.

8. The books, papers, records or other data sought by the summons are not in petitioner's possession.

9. The testimony and documents sought by the summonses may be relevant to and can reasonably be expected to cast light upon the respondent's correct tax liabilities for the periods under investigation.

10. Respondent, MORRIS J. SILBERSTEIN, did not appear on the return date of the summons nor in response to the "Failure to Respond" letter. His refusal to comply with the summons continues to date.

11. It is the practice of this Court to proceed by Order to Show Cause in these matters.

12. No previous application has been made for the order or relief sought.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent to show cause why he should not comply with and obey the summonses served on him; and

2. That this Court enter an order directing the respondent to obey the summons served upon him and ordering his attendance and testimony and the production of the records, books and other data called for by the terms of the summons before any proper officer of the Internal Revenue Service, at such time and place as hereafter may be fixed by such officer and by ordering the respondent to appear for the purpose of giving testimony concerning

his federal income tax liabilities as to the tax periods under investigation; and

3. That this Court grant such other and further relief as it deems just and proper.

Dated: Brooklyn, New York
Nov. 25, 1996

ZACHARY W. CARTER
United States Attorney
Eastern District of New York
One Pierrepont Plaza, 14th Fl.
Brooklyn, New York 11201

By: *Thomas A. Jones Jr.*
THOMAS A. JONES, JR.
Special Assistant U.S. Attorney
(718) 254-6024

ORIGINAL

EXHIBIT A

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----X

UNITED STATES OF AMERICA and :

J. Sterling, Revenue Officer
of the
Internal Revenue Service,

Petitioners, :

AFFIDAVIT

vs.

Morris J. Silberstein
2209 Avenue J
Brooklyn, NY 11210

Respondent. :

-----X

STATE OF New York)
) SS
COUNTY OF Kings)

I J. Sterling, being first duly sworn, depose and say:

1. I am employed as a Revenue Officer in the office of the District Director of Internal Revenue, Brooklyn District, with a post of duty at 625 Fulton Street, 10 MetroTech, Brooklyn, New York, 11201

2. In my capacity as a Revenue Officer, I am conducting an investigation for the purpose of obtaining information to determine the income tax liabilities of Morris J. Silberstein for the period (s) ending December 31, 1992, December 31, 1993, December 31, 1994 and December 31, 1995.

3. As a part of the above investigation an Internal Revenue Service summons was issued directing the respondent Morris J. Silberstein

Exhibit A

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EXHIBIT A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE: JAMES EARL RAY

Defendant

EXHIBIT A

RETURNED TO SENDER

Post Office Box 100
New York, NY 10000

Postage and Fees Paid

Post Office Box 100
New York, NY 10000

I, the undersigned, being first duly sworn, depose and say:

1. I am employed as a revenue officer in the office of the
United States District Court, Southern District of New York, with a
seat of duty at the Federal Building, 100 Broadway, New York,
New York, 10000.

2. In my capacity as a revenue officer, I am responsible for
investigating and the purpose of which is to determine the
amount of the fine and to determine the amount of the fine and to
determine the amount of the fine and to determine the amount of the fine

and to determine the amount of the fine and to determine the amount of the fine
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and to determine the amount of the fine and to determine the amount of the fine
and to determine the amount of the fine and to determine the amount of the fine
and to determine the amount of the fine and to determine the amount of the fine

-2-

to appear before J. Sterling, Revenue Officer on August 22, 1996, to testify and produce for examination the books, records and other papers described in the body of said summon; a copy of this summons is attached to the Petition as Exhibit B.

4. On July 11, 1996, Revenue Officer, C. Murray served the Internal Revenue Service summons described in paragraph 3 above on the respondent by leaving an attested copy of the Summons at the last and usual place of abode of Mr. Morris Silberstein.

5. On August 22, 1996, the respondent failed to keep the summons appointment. The respondent's failure to comply with the summons continues to the date of this affidavit.

6. It is necessary to examine the books, records and other papers demanded by the summons and to take the testimony of the respondent in order to ascertain the tax liabilities of Morris J. Silberstein for the period (s) ending December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995.

Joan Sterling
AFFIANT

SUBSCRIBED AND SWORN to before me
this 23rd day of October, 1996

Bernard Karoff

BERNARD KAROFF
Notary Public, State of New York
No. 41-4728696
Qualified in Queens County
Commission Expires Feb. 28, 1997

ORIGINAL

Form 6638
(Rev. October 1993)

Summons

Income Tax Return



Department of the Treasury
Internal Revenue Service

MORRIS J. SILBERSTEIN

In the matter of 2209 AVENUE J BROOKLYN, New YORK 11210

Internal Revenue District of BROOKLYN Periods 1992, 1993, 1994, 1995

The Commissioner of Internal Revenue

To MORRIS J. SILBERSTEIN

At 2209 AVENUE J BROOKLYN, New YORK 11210

You are hereby summoned and required to appear before JOAN STERLING,
an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related
to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years:

1992, 1993, 1994, 1995

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for
interest and dividend income, employee earnings statements, and records of deposit with banks or other financial
institutions.

Also include all other books, records, documents, and receipts for income from, but not limited to, the following sources:
wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life
insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of
partnership income, business income, gains from dealings in property, and any other compensation for services (including
receipt of property other than money). Include all documents and records about any income you assigned to any other per-
son or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return:

1992, 1993, 1994, 1995

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of Internal Revenue Service officer named above:

P.O. Box 911 BROOKLYN, New YORK 11201 Tel No. (718) 488-2800

Place and time for appearance:

at 625 FULTON STREET, 10 METROTECH, BROOKLYN, N.Y. 11201 5th FL.
on the 22nd day of AUGUST, 19 96 at 10 o'clock A m.

Issued under authority of the Internal Revenue Code this 11th day of JULY, 19 96

Joan Sterling
Signature of Issuing Officer

Revenue Officer
Title

[Signature]
Signature of Approving Officer (If applicable)

[Signature]
Title

Exhibit B



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

ORIGINAL

I certify that I served the summons shown on the front of this form on:

Date <u>July 11, 1996</u>	Time <u>4:00 PM</u>
---------------------------	---------------------

**How
Summons
Was
Served**

☐ I handed an attested copy of the summons to the person to whom it was directed.

☒ I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Signature <u>Kimille Murray</u>	Title <u>Reverend Officer</u>
---------------------------------	-------------------------------

I certify that the copy of the summons served contained the required certification.

Signature <u>Kimille Murray</u>	Title <u>Reverend Officer</u>
---------------------------------	-------------------------------

DISTRICT COUNSEL
INTERNAL REVENUE SERVICE
NORTH-ATLANTIC REGION
1600 Stewart Avenue
Suite 601
Westbury, New York 11590

SEP 13 1996

Mr. Morris J. Silberstein
2209 Ave. J
Brooklyn, N.Y. 11210

Date summons served: July 11, 1996

Date of appearance as specified in summons: August 22, 1996

Taxpayer's name if not person summoned:

Dear Mr. Silberstein:

The District Director of Internal Revenue for the Brooklyn District has notified this office that you did not comply with the above summons requiring you to give testimony or produce documents.

Legal proceedings in the United States District Court may be brought against you for your failure to comply. To avoid such proceedings, you should keep the appointment that has been arranged for you with the Revenue Officer identified below. Please bring to his/her address at the date and time shown, all documents and records specified in the summons.

If you have questions, please contact the Revenue Officer.

Sincerely yours,

DONALD SCHWARTZ
District Counsel, Brooklyn

By: Laurence D. Ziegler
LAURENCE D. ZIEGLER
Assistant District Counsel

PLACE & TIME OF APPEARANCE

NAME AND OFFICE ADDRESS OF REVENUE OFFICER
Ms. J. Sterling
625 Fulton St.
Brooklyn, N.Y. 11201
5th. Floor

DATE OF APPOINTMENT:
October 10, 1996
TIME: ROOM:
10:00 A.M. Group 30
TELEPHONE NO: 718 488 2800

BRING WITH YOU ALL DOCUMENTS SPECIFIED IN ORIGINAL SUMMONS

2N56

Exhibit C

SIR: .

PLEASE TAKE NOTICE that the within will be presented for settlement and signature to the Clerk of the United States District Court in his office at the U.S. Courthouse, 225 Cadman Plaza East, Brooklyn, New York, on the ____ day of _____, 19____, at 10:30 o'clock in the forenoon.

Dated: Brooklyn New York,

_____, 19____

United States Attorney,
Attorney for _____

To:

Attorney for _____

SIR:

PLEASE TAKE NOTICE that the within is a true copy of _____ duly entered herein on the ____ day of _____, in the office of the Clerk of the Eastern District of New York,

Dated: Brooklyn, New York-

_____, 19____

United States Attorney,
Attorney for _____

To:

Attorney for _____

Civil _____ Action _____ No. _____

**UNITED STATES DISTRICT COURT
Eastern District of New York**

UNITED STATES OF AMERICA and
JOAN STERLING, Revenue Officer of
the Internal Revenue Service,

Petitioners,
- against -

MORRIS J. SILBERSTEIN,

Respondent.

**PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS**

Zachary W. Carter

United States Attorney, EDNY
Attorney for _____
Office and Post Office Address,
United States Courthouse
225 Cadman Plaza East
Brooklyn, New York 11201

Due service of a copy of the within _____
_____ is hereby admitted.

Dated: _____, 19____

Attorney for _____

SAUSA THOMAS A. JONES, JR.
718-254-6024

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IMA:TAJ:lf
F.#
TJ6_220.MOL

TAJ-7228

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----X

UNITED STATES OF AMERICA and
JOAN STERLING, Revenue
Officer of the Internal Revenue
Service,

MISC. 96 142
GLEESON, J.

Petitioners,

Miscellaneous Action
No.

- against -

MORRIS J. SILBERSTEIN,

Respondent.

-----X

CLERK
U.S. DISTRICT COURT
EDNY
BROOKLYN OFFICE
NOV 25 4 08 PM '96

MEMORANDUM OF LAW IN SUPPORT OF
PETITION TO ENFORCE
INTERNAL REVENUE SUMMONS

ZACHARY W. CARTER
United States Attorney
Eastern District of New York
One Pierrepont Plaza, 14th Fl.
Brooklyn, New York 11201

THOMAS A. JONES, JR.
Special Assistant U.S. Attorney
(Of Counsel)

2

ORIGINAL

IMA:TAJ:lf
F.#
TJ6_220.MOL

TAJ-7228

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

- - - - -X

UNITED STATES OF AMERICA and
JOAN STERLING, Revenue
Officer of the Internal Revenue
Service,

Petitioners,

Miscellaneous Action
No.

- against -

MORRIS J. SILBERSTEIN,

Respondent.

- - - - -X

MEMORANDUM OF LAW IN SUPPORT OF
PETITION TO ENFORCE
INTERNAL REVENUE SUMMONS

ZACHARY W. CARTER
United States Attorney
Eastern District of New York
One Pierrepont Plaza, 14th Fl.
Brooklyn, New York 11201

THOMAS A. JONES, JR.
Special Assistant U.S. Attorney
(Of Counsel)

ORIGINAL

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

Page 22

PRELIMINARY STATEMENT

The United States of America submits this memorandum of law in support of its petition to enforce an Internal Revenue Service summons duly issued and served on respondent pursuant to § 7602 of the Internal Revenue Code, 26 U.S.C. § 7602.

STATEMENT OF FACTS

We respectfully refer the Court to the facts set forth in the petition of the United States and in the affidavit of the Internal Revenue Service Revenue Officer familiar with this matter. These papers indicate that the summons in question have been issued in accordance with proper administrative steps seeking testimony and records as part of an investigation of the taxpayer, MORRIS J. SILBERSTEIN. Respondent has not appeared or produced any documents called for in the summons.

ARGUMENT

RESPONDENT'S FAILURE TO OBEY
THE SUMMONS OF THE INTERNAL REVENUE
SERVICE SUBJECTS HIM TO THE
COMPULSORY PROCESSES OF THIS COURT

A. Pertinent Statutory Provisions

Title 26, United States Code, Section 7402 (Jurisdiction of District Courts), states in part:

(b) To Enforce Summons. -- If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, or other data, the district court of the United States for the district in which such person resides or may be found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, or other data.

Title 26, United States Code, Section 7602 (Examination of Books and Witnesses), states:

For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary or his delegate is authorized --

- (1) To examine any books, papers, records or other data which may be relevant or material to such inquiry;
- (2) To summon *** any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, *** to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony under oath as may be relevant or material to such inquiry; and

- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

Title 26, United States Code, Section 7604 (Enforcement of Summons), states in part:

- (a) Jurisdiction of District Court. -- If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States District Court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

B. The Criteria for Enforcement

The Supreme Court has articulated the proper criteria for enforcing an Internal Revenue Service summons issued under 26 U.S.C. § 7602. The petition is required to make an initial showing:

[T]hat the investigation will be conducted pursuant to a legitimate purpose, that the inquiry may be relevant to the purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Code have been followed. . . .

United States v. La Salle National Bank, 437 U.S. 298, 313-14 (1978) (quoting United States v. Powell, 379 U.S. 48, 57-58 (1964)). The Revenue Officer's affidavit and the petition demonstrate that these criteria have been amply satisfied in this case. Once this preliminary showing has been made, it is the burden of persons opposing enforcement to establish that enforcement of the summons would constitute an abuse of the Court's process, see United States v. Powell, 379 U.S. at 58, or to

"disprove the actual existence of a valid tax determination or collection purpose of the Service," La Salle National Bank, 437 U.S. at 316. See also Donaldson v. United States, 400 U.S. 517 (1971); Reisman v. Caplin, 375 U.S. 440 (1964).

CONCLUSION

Respondent should be directed to appear before this Court to show cause why he should not be compelled to obey the mandate of the summons.

Dated: Brooklyn, New York
Nov. 25, 1996

Respectfully submitted,

ZACHARY W. CARTER
United States Attorney
Eastern District of New York
One Pierrepont Plaza, 14th Fl.
Brooklyn, New York 11201

Thomas A. Jones, Jr.
THOMAS A. JONES, JR.
Special Assistant U.S. Attorney
(Of Counsel)

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (For more detailed instructions, see separate instruction sheet.)

TAS-

7228

PLAINTIFFS

UNITED STATES OF AMERICA and
JOAN STERLING, REVENUE OFFICER
OF THE INTERNAL REVENUE SERVICE

DEFENDANTS

MORRIS J. SILBERSTEIN
2209 AVENUE J.
BROOKLYN, NY 11210

COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF
(EXCEPT IN U.S. PLAINTIFF CASES)

COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE
TRACT OF LAND INVOLVED

ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

ZACHARY W. CARTER
United States Attorney's Office - EDNY
1 Pierrepont Plaza, 14th Fl.
Brooklyn, NY 11201
Attn: SAUSA Thomas A. Jones, Jr.

ATTORNEYS (IF KNOWN)

GLEESON, J.

(PLACE AN ☒ IN ONE BOX ONLY)

☒ 1 U.S. PLAINTIFF ☐ 2 U.S. DEFENDANT ☐ 3 FEDERAL QUESTION (U.S. NOT A PARTY) ☐ 4 DIVERSITY

IF DIVERSITY, INDICATE
CITIZENSHIP ON REVERSE.
(28 USC 1332, 1441)

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE)

Enforcement of an Internal Revenue Summons Pursuant to 26 U.S.C. Sections
7402(b), 7602 and 7604(a).

(PLACE AN ☒ IN ONE BOX ONLY)

NATURE OF SUIT

CONTRACT		TORTS		ACTIONS UNDER STATUTES																										
				CIVIL RIGHTS		FORFEITURE PENALTY		BANKRUPTCY		OTHER STATUTES Cont																				
<input type="checkbox"/> 110 INSURANCE	<input type="checkbox"/> 120 MARINE	<input type="checkbox"/> 310 AIRPLANE	<input type="checkbox"/> 315 AIRPLANE PRODUCT LIABILITY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 140 NEGOTIABLE INSTRUMENT	<input type="checkbox"/> 150 RECOVERY OF OVERPAYMENT & ENFORCEMENT OF JUDGMENT	<input type="checkbox"/> 320 ASSAULT, LIBEL & SLANDER	<input type="checkbox"/> 330 FEDERAL EMPLOYERS LIABILITY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 151 MEDICARE ACT	<input type="checkbox"/> 152 RECOVERY OF DEFAULTED STUDENT LOANS	<input type="checkbox"/> 340 MARINE	<input type="checkbox"/> 345 MARINE PRODUCT LIABILITY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 153 RECOVERY OF OVERPAYMENT OF VETERANS BENEFITS	<input type="checkbox"/> 160 STOCKHOLDERS SUITS	<input type="checkbox"/> 350 MOTOR VEHICLE	<input type="checkbox"/> 355 MOTOR VEHICLE PRODUCT LIABILITY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 190 OTHER CONTRACT	<input type="checkbox"/> 195 CONTRACT PRODUCT LIABILITY	<input type="checkbox"/> 360 OTHER PERSONAL INJURY	<input type="checkbox"/> 362 PERSONAL INJURY-MED. MALPRACTICE	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 210 CONDEMNATION	<input type="checkbox"/> 220 FORECLOSURE	<input type="checkbox"/> 365 PERSONAL INJURY PRODUCT LIABILITY	<input type="checkbox"/> 370 OTHER FRAUD	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 230 RENT LEASE & EJECTMENT	<input type="checkbox"/> 240 TORTS TO LAND	<input type="checkbox"/> 371 TRUTH IN LENDING	<input type="checkbox"/> 380 OTHER PERSONAL PROPERTY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 245 TORT PRODUCT LIABILITY	<input type="checkbox"/> 290 ALL OTHER REAL PROPERTY	<input type="checkbox"/> 385 PROPERTY DAMAGE PRODUCT LIABILITY	<input type="checkbox"/> 390 OTHER PERSONAL PROPERTY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 650 AIRLINES REGS	<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 421 TRANSFER (\$150)	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 891 AGRICULTURAL ACTS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE	<input type="checkbox"/> 950 CONSTITUTIONAL OF STATE STATUTE	<input type="checkbox"/> 890 OTHER STATUTE ACTIONS
<input type="checkbox"/> 290 ALL OTHER REAL PROPERTY				<input type="checkbox"/> 510 VACATE SENTENCE (2255)	<input type="checkbox"/> 530 HABEAS CORPUS	<input type="checkbox"/> 540 MANDAMUS & OTHER	<input type="checkbox"/> 550 CIVIL RIGHTS	<input type="checkbox"/> 710 FAIR LABOR STANDARDS	<input type="checkbox"/> 720 LABOR/MGMT RELATIONS	<input type="checkbox"/> 730 LABOR/MGMT REPORTING & DISCLOSURE ACT	<input type="checkbox"/> 740 RAILWAY LABOR ACT	<input type="checkbox"/> 790 OTHER LABOR LITIGATION	<input type="checkbox"/> 791 EMPL. RET. INC. SECURITY ACT	<input type="checkbox"/> 870 TAXES	<input type="checkbox"/> 871 IRS-THIRD PARTY 26 USC 7609	<input type="checkbox"/> 875 CUSTOMER CHALLENGE 12 USC 3410	<input type="checkbox"/> 400 STATE REAPPORTIONMENT	<input type="checkbox"/> 410 ANTI-TRUST	<input type="checkbox"/> 430 BANKS AND BANKING											

(PLACE AN ☒ IN ONE BOX ONLY)

☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation

Appeal to District Judge from Magistrate Judgment

SAUSA Thomas A. Jones, Jr.
Thomas A. Jones, Jr.
 THJ-7228

Signature of Attorney of Record:

Date: *Mar. 25, 1996*

I am currently a member in good standing of the bar of this Court. YES ☒ NO ☐

Others _____

County of residence of defendant(s)

(1) Kings

(3) _____

(2) _____

Others _____

County of residence of plaintiff(s)

(1) _____

(2) _____

(3) _____

If you answered yes, please indicate which county. _____

Did the cause of action arise in Nassau or Suffolk County? _____

No

None

Identify any corporate parents, subsidiaries or affiliates of named corporate parties:

DISCLOSURE OF INTERESTED PARTIES—LOCAL RULE 9

Relief other than monetary damages is sought. _____

pursuant to the Local Arbitration Rule Section 3(c), that to the best of my knowledge and belief the damages recoverable in the above captioned civil action exceed the sum of \$ 100,000.00 exclusive of interest and costs. _____

I, _____, counsel for _____, do hereby certify

N/A

ARBITRATION CERTIFICATION

Check/ Fill in if demanded in complaint N/A		Check/ Fill in if demanded in complaint N/A	
CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 <input type="checkbox"/>	DEMAND \$ _____	OTHER _____	ZENSHIP OF PRINCIPAL PARTIES (DIVERSITY) _____
RELATED CASE(S) IF ANY _____	DOCKET NUMBER _____	JUDGE _____	ORPORATED THIS STATE <input type="checkbox"/> 02
CIVIL CASES ARE DEEMED RELATED IF PENDING CASE INVOLVED _____	1. PROPERTY INCLUDED IN AN EARLIER NUMBERED PENDING SUIT <input type="checkbox"/> 01	2. SAME ISSUE OF FACT OR GROWS OUT OF THE SAME TRANSACTION <input type="checkbox"/> 02	REIGN CORPORATION-PRINCIPAL <input type="checkbox"/> 03
3. VALIDITY OR INFRINGEMENT OF THE SAME PATENT COPYRIGHT OR TRADEMARK <input type="checkbox"/> 03	HER NON-CITIZEN THIS STATE <input type="checkbox"/> 04	4. YES only if demanded in complaint: <input type="checkbox"/> Yes <input type="checkbox"/> No	CE OF BUSINESS IN STATE <input type="checkbox"/> 03

U.S. District Court
New York Eastern (Brooklyn)

CIVIL DOCKET FOR CASE #: 96-MC-142

United States of, et al v. Silberstein
Assigned to: Judge John Gleeson
Demand: \$0,000
Lead Docket: None

Filed: 11/25/96

Nature of Suit: 870
Jurisdiction: US Plaintiff

Cause: 26:7402 IRS: Petition to Enforce IRS Summons

UNITED STATES OF AMERICA
plaintiff

Thomas A. Jones, Jr., Esq.
[COR LD NTC]
United States Attorney's Office
Civil Division
One Pierrepont Plaza
Brooklyn, NY 11201
(718) 254-7000

JOAN STERLING, Revenue Officer
of the Internal Revenue
Service
plaintiff

Thomas A. Jones, Jr., Esq.
(See above)
[COR LD NTC]

v.

MORRIS J. SILBERSTEIN
respondent

Proceedings include all events.

1:96mc142 United States of, et al v. Silberstein

11/25/96 1 PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS filed
and no summonses issued. (ml) [Entry date 12/04/96]

11/25/96 2 MEMORANDUM by United States of, Joan Sterling in support
of Petition to enforce Internal Revenue Summons. (ml)
[Entry date 12/04/96]

ORIGINAL

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F.#
TJ6_220.ORD

TAJ-7228

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----X

UNITED STATES OF AMERICA and
JOAN STERLING, Revenue
Officer of the Internal Revenue
Service,

Petitioners,

- against -

MORRIS J. SILBERSTEIN,

Respondent.

-----X

Upon the Petition and the exhibits attached thereto, including the affidavit of JOAN STERLING, a Revenue Officer of the Internal Revenue Service, and upon the motion of ZACHARY W. CARTER, United States Attorney for the Eastern District of New York, THOMAS A. JONES, Jr., Special Assistant United States Attorney, of counsel, it is:

ORDERED that respondent MORRIS J. SILBERSTEIN appear before the United States District Court for the Eastern District of New York before the undersigned United States District Judge at 225 Cadman Plaza East, Brooklyn, New York 11201 on the 10th day of January, 1997, at 10:00 a.m. to show cause why he should not be compelled to testify and produce the books, records and other papers demanded in the Internal Revenue Service summons served upon the respondent on July 11, 1996; and

Nov 25 4:58 PM '96
U.S. DISTRICT COURT
EDNY
BROOKLYN OFFICE
GLEESON, J.
142
ORDER TO SHOW CAUSE

3

ORIGINAL

RECEIVED
JUN 27 1996
FBI - NEW YORK

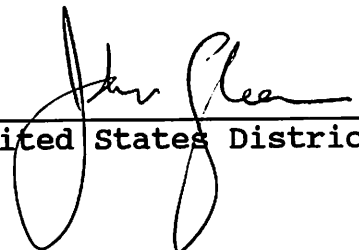
[Faint, mostly illegible typed text covering the majority of the page, likely a memorandum or letter. Some words like "subject", "information", and "report" are faintly visible.]

IT IS FURTHER ORDERED that a copy of this Order together with the Petition and annexed exhibits be personally served upon the respondent by the United States Marshal, or, in the alternative, by an official of the Internal Revenue Service on or before *December 9, 1996*, in accordance with the provisions of Rule 4 of the Federal Rules of Civil Procedure.

IT IS FURTHER ORDERED that within *10 days* ~~five (5) days~~ after service of copies of this order, the Petition and annexed exhibits upon them, MORRIS J. SILBERSTEIN and any intervening party shall file and serve a written response to the Petition, supported by appropriate affidavit(s), as well as any motions they desire to make. All motions and issues raised by the pleadings will be considered on the return date of this order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit will be considered at the return of this order and any uncontested allegation in the Petition will be considered admitted.

SO ORDERED:

Dated at: Brooklyn, New York
November 25, 1996



United States District Judge

SIR: .

PLEASE TAKE NOTICE that the within will be presented for settlement and signature to the Clerk of the United States District Court in his office at the U.S. Courthouse, 225 Cadman Plaza East, Brooklyn, New York, on the ____ day of _____, 19____, at 10:30 o'clock in the forenoon.

Dated: Brooklyn New York,

_____, 19____

United States Attorney,
Attorney for _____

To:

Attorney for _____

SIR:

PLEASE TAKE NOTICE that the within is a true copy of _____ duly entered herein on the ____ day of _____, in the office of the Clerk of the Eastern District of New York,

Dated: Brooklyn, New York-

_____, 19____

United States Attorney,
Attorney for _____

To:

Attorney for _____

Civil _____ Action _____ No. _____

UNITED STATES DISTRICT COURT
Eastern District of New York

UNITED STATES OF AMERICA and
JOAN STERLING, Revenue Officer of
the Internal Revenue Service,

Petitioners,
- against -

MORRIS J. SILBERSTEIN,

Respondent.

ORDER TO SHOW CAUSE

Zachary W. Carter

United States Attorney, EDNY
Attorney for _____
Office and Post Office Address,
United States Courthouse
225 Cadman Plaza East
Brooklyn, New York 11201

Due service of a copy of the within _____
_____ is hereby admitted.

Dated: _____, 19____

Attorney for _____

SAUSA THOMAS A. JONES, JR.
718-254-6024